

Putnam County Board of Tax Assessors – Minutes – December 13, 2022

Members Present: Shelby Storey, Virginia Daley, Shona Bales, John Richter
Members Absent: Evan Reese
Also Present: Paula Spivey, Chuck Anglin, Katherine and Peter Wardlaw

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, December 13, 2022, in the Tax Assessors office. Chairman Storey called the meeting to order at 3:01pm.

Minutes from the regular business meeting held on November 8, 2022 were reviewed by the board. In a motion made by Daley and seconded by Bales, the minutes were unanimously approved.

The meeting opened with the scheduled settlement conference for an appeal to Superior Court on parcel #104A-091. Taxpayers Katherine and Peter Wardlaw presented their case to the board, which included handouts (2-pages attached in minutes). After some discussion between board members and the Wardlaws, the meeting concluded and the board deliberated. In a motion made by Richter and seconded by Bales, the board unanimously agreed on no settlement. Copy of letter sent to taxpayers attached in minutes.

Since no representative for the settlement conference on parcel #109B-035 was present, a motion was made by Richter and seconded by Bales to send the taxpayer (and agent) a letter advising them that no settlement was reached, and that the filing fee to continue to Superior Court must be paid within 20 days. Motion passed unanimously. Copies of letters attached in minutes.

Chief Appraiser Anglin advised the board that taxpayers for parcel #071A-098, have requested a reschedule for their settlement conference, which had been scheduled for last month's meeting. In a motion made by Richter and seconded by Daley, the board unanimously voted to reschedule this settlement conference for our January 2023 meeting. Copies of letters sent to taxpayer and agent attached in minutes.

Mr. Anglin continued with correspondence from taxpayers. He presented an email from a representative for parcel #103-001, which acknowledged receipt and acceptance of the board's denial of tax exempt status in the November meeting.

Mr. Anglin presented homestead applications for 100% disabled veterans. In a motion made by Bales and seconded by Daley, the board unanimously approved F5 homestead on parcels #087A-008 and #120A-026. Copies of letters sent to taxpayers attached in minutes.

A CUVA breach was then reviewed by the board. In a motion made by Richter and seconded by Daley, the board unanimously approved sending a breach with penalty letter to taxpayer for parcel #102-003.

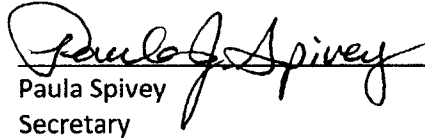
Chief Appraiser Anglin then gave each board member a copy of the 2023 Conservation Use Consent Agenda listing all parcels up for renewal. Board members were encouraged to review this list in preparation for approval of qualifying covenants (2 pages attached in minutes).

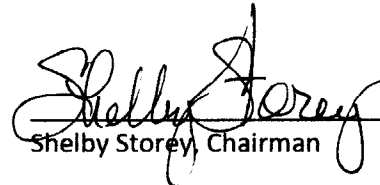
Mr. Anglin submitted the 2023 Mobile Home Digest to the board for review. He advised the board that our office no longer uses NADA for valuation purposes. As a matter of policy change, a motion was made by Bales and seconded by Daley to use the cost method of valuation for mobile homes from this point forward. Motion was unanimously approved by the board. In a motion made by Daley & seconded by Richter, the board unanimously approved the 2023 Mobile Home Digest. Approval from, as well as summary sheet attached in minutes. Full report (133 pages) available for review in Chief Appraiser's office.

In other business, Mr. Anglin advised the board of a request to remove a parcel from conservation based on the age of the taxpayer. In a motion made by Bales and seconded by Richter, and in accordance with OCGA 48-5-7.4 (q) (3), the board unanimously approved a breach without penalty and release of the covenant for parcel #107-004. Copy of taxpayer's request attached in minutes.

The board scheduled its next regular meeting for Tuesday, January 10, 2023 at 3:00pm. There being no further business, the meeting adjourned at 4:32pm in a motion made by Bales and seconded by Richter.

Submitted for approval:


Paula Spivey
Secretary


Shelby Storey, Chairman

Date Approved 1-10-2023